



## 93RD GENERAL ASSEMBLY

### State of Illinois

#### 2003 and 2004

Introduced 2/6/2004, by Terry Link

#### SYNOPSIS AS INTRODUCED:

35 ILCS 120/3	from Ch. 120, par. 442
235 ILCS 5/7-5	from Ch. 43, par. 149
235 ILCS 5/7-6	from Ch. 43, par. 150

Amends the Retailers' Occupation Tax Act. Provides that a distributor, importing distributor, or manufacturer of alcoholic liquor must notify each retailer (or the retailer's associate, partner, employee, or agent) listed on the distributor's, importing distributor's, or manufacturer's monthly statement of the total amount of the gross receipts from the sale of alcoholic liquors to the retailer during the preceding month. Amends the Liquor Control Act of 1934. Provides that the Illinois Liquor Control Commission may fine a licensee or suspend or revoke the license of (now revoke the license of) a licensee that violates certain provisions of the Retailers' Occupation Tax Act concerning the filing of statements with the Department of Revenue. Effective immediately.

LRB093 20914 LRD 46886 b

1 AN ACT concerning alcoholic liquor.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Retailers' Occupation Tax Act is amended by  
5 changing Section 3 as follows:

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

7 Sec. 3. Except as provided in this Section, on or before  
8 the twentieth day of each calendar month, every person engaged  
9 in the business of selling tangible personal property at retail  
10 in this State during the preceding calendar month shall file a  
11 return with the Department, stating:

12 1. The name of the seller;

13 2. His residence address and the address of his  
14 principal place of business and the address of the  
15 principal place of business (if that is a different  
16 address) from which he engages in the business of selling  
17 tangible personal property at retail in this State;

18 3. Total amount of receipts received by him during the  
19 preceding calendar month or quarter, as the case may be,  
20 from sales of tangible personal property, and from services  
21 furnished, by him during such preceding calendar month or  
22 quarter;

23 4. Total amount received by him during the preceding  
24 calendar month or quarter on charge and time sales of  
25 tangible personal property, and from services furnished,  
26 by him prior to the month or quarter for which the return  
27 is filed;

28 5. Deductions allowed by law;

29 6. Gross receipts which were received by him during the  
30 preceding calendar month or quarter and upon the basis of  
31 which the tax is imposed;

32 7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

4 10. Such other reasonable information as the  
5 Department may require.

6 If a taxpayer fails to sign a return within 30 days after  
7 the proper notice and demand for signature by the Department,  
8 the return shall be considered valid and any amount shown to be  
9 due on the return shall be deemed assessed.

10 Each return shall be accompanied by the statement of  
11 prepaid tax issued pursuant to Section 2e for which credit is  
12 claimed.

13 Prior to October 1, 2003, a retailer may accept a  
14 Manufacturer's Purchase Credit certification from a purchaser  
15 in satisfaction of Use Tax as provided in Section 3-85 of the  
16 Use Tax Act if the purchaser provides the appropriate  
17 documentation as required by Section 3-85 of the Use Tax Act. A  
18 Manufacturer's Purchase Credit certification, accepted by a  
19 retailer prior to October 1, 2003 as provided in Section 3-85  
20 of the Use Tax Act, may be used by that retailer to satisfy  
21 Retailers' Occupation Tax liability in the amount claimed in  
22 the certification, not to exceed 6.25% of the receipts subject  
23 to tax from a qualifying purchase. A Manufacturer's Purchase  
24 Credit reported on any original or amended return filed under  
25 this Act after October 20, 2003 shall be disallowed. No  
26 Manufacturer's Purchase Credit may be used after September 30,  
27 2003 to satisfy any tax liability imposed under this Act,  
28 including any audit liability.

29 The Department may require returns to be filed on a  
30 quarterly basis. If so required, a return for each calendar  
31 quarter shall be filed on or before the twentieth day of the  
32 calendar month following the end of such calendar quarter. The  
33 taxpayer shall also file a return with the Department for each  
34 of the first two months of each calendar quarter, on or before  
35 the twentieth day of the following calendar month, stating:

36 1. The name of the seller;

1           2. The address of the principal place of business from  
2           which he engages in the business of selling tangible  
3           personal property at retail in this State;

4           3. The total amount of taxable receipts received by him  
5           during the preceding calendar month from sales of tangible  
6           personal property by him during such preceding calendar  
7           month, including receipts from charge and time sales, but  
8           less all deductions allowed by law;

9           4. The amount of credit provided in Section 2d of this  
10          Act;

11          5. The amount of tax due; and

12          6. Such other reasonable information as the Department  
13          may require.

14          Beginning on October 1, 2003, any person who is not a  
15          licensed distributor, importing distributor, or manufacturer,  
16          as defined in the Liquor Control Act of 1934, but is engaged in  
17          the business of selling, at retail, alcoholic liquor shall file  
18          a statement with the Department of Revenue, in a format and at  
19          a time prescribed by the Department, showing the total amount  
20          paid for alcoholic liquor purchased during the preceding month  
21          and such other information as is reasonably required by the  
22          Department. The Department may adopt rules to require that this  
23          statement be filed in an electronic or telephonic format. Such  
24          rules may provide for exceptions from the filing requirements  
25          of this paragraph. For the purposes of this paragraph, the term  
26          "alcoholic liquor" shall have the meaning prescribed in the  
27          Liquor Control Act of 1934.

28          Beginning on October 1, 2003, every distributor, importing  
29          distributor, and manufacturer of alcoholic liquor as defined in  
30          the Liquor Control Act of 1934, shall file a statement with the  
31          Department of Revenue, no later than the 10th day of the month  
32          for the preceding month during which transactions occurred, by  
33          electronic means, showing the total amount of gross receipts  
34          from the sale of alcoholic liquor sold or distributed during  
35          the preceding month to purchasers; identifying the purchaser to  
36          whom it was sold or distributed; the purchaser's tax

1 registration number; and such other information reasonably  
2 required by the Department. For each statement filed on or  
3 after the effective date of this amendatory Act of the 93rd  
4 General Assembly, every distributor, importing distributor,  
5 and manufacturer of alcoholic liquor must notify, no later than  
6 the 10th day of each month, each retailer (or the retailer's  
7 associate, partner, employee, or agent) listed on the monthly  
8 statement of the total amount of the gross receipts from the  
9 sale of alcoholic liquors to the retailer during the preceding  
10 month. For the purpose of this Section, "notify" means to  
11 transmit via mail, electronic mail, facsimile, or hand delivery  
12 (i) an invoice showing the accumulated total amount of  
13 purchases for the previous month or (ii) other information  
14 deemed suitable by the Department. ~~A copy of the monthly~~  
15 ~~statement shall be sent to the retailer no later than the 10th~~  
16 ~~day of the month for the preceding month during which~~  
17 ~~transactions occurred.~~

18 If a total amount of less than \$1 is payable, refundable or  
19 creditable, such amount shall be disregarded if it is less than  
20 50 cents and shall be increased to \$1 if it is 50 cents or more.

21 Beginning October 1, 1993, a taxpayer who has an average  
22 monthly tax liability of \$150,000 or more shall make all  
23 payments required by rules of the Department by electronic  
24 funds transfer. Beginning October 1, 1994, a taxpayer who has  
25 an average monthly tax liability of \$100,000 or more shall make  
26 all payments required by rules of the Department by electronic  
27 funds transfer. Beginning October 1, 1995, a taxpayer who has  
28 an average monthly tax liability of \$50,000 or more shall make  
29 all payments required by rules of the Department by electronic  
30 funds transfer. Beginning October 1, 2000, a taxpayer who has  
31 an annual tax liability of \$200,000 or more shall make all  
32 payments required by rules of the Department by electronic  
33 funds transfer. The term "annual tax liability" shall be the  
34 sum of the taxpayer's liabilities under this Act, and under all  
35 other State and local occupation and use tax laws administered  
36 by the Department, for the immediately preceding calendar year.

1 The term "average monthly tax liability" shall be the sum of  
2 the taxpayer's liabilities under this Act, and under all other  
3 State and local occupation and use tax laws administered by the  
4 Department, for the immediately preceding calendar year  
5 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
6 a tax liability in the amount set forth in subsection (b) of  
7 Section 2505-210 of the Department of Revenue Law shall make  
8 all payments required by rules of the Department by electronic  
9 funds transfer.

10 Before August 1 of each year beginning in 1993, the  
11 Department shall notify all taxpayers required to make payments  
12 by electronic funds transfer. All taxpayers required to make  
13 payments by electronic funds transfer shall make those payments  
14 for a minimum of one year beginning on October 1.

15 Any taxpayer not required to make payments by electronic  
16 funds transfer may make payments by electronic funds transfer  
17 with the permission of the Department.

18 All taxpayers required to make payment by electronic funds  
19 transfer and any taxpayers authorized to voluntarily make  
20 payments by electronic funds transfer shall make those payments  
21 in the manner authorized by the Department.

22 The Department shall adopt such rules as are necessary to  
23 effectuate a program of electronic funds transfer and the  
24 requirements of this Section.

25 Any amount which is required to be shown or reported on any  
26 return or other document under this Act shall, if such amount  
27 is not a whole-dollar amount, be increased to the nearest  
28 whole-dollar amount in any case where the fractional part of a  
29 dollar is 50 cents or more, and decreased to the nearest  
30 whole-dollar amount where the fractional part of a dollar is  
31 less than 50 cents.

32 If the retailer is otherwise required to file a monthly  
33 return and if the retailer's average monthly tax liability to  
34 the Department does not exceed \$200, the Department may  
35 authorize his returns to be filed on a quarter annual basis,  
36 with the return for January, February and March of a given year

1 being due by April 20 of such year; with the return for April,  
2 May and June of a given year being due by July 20 of such year;  
3 with the return for July, August and September of a given year  
4 being due by October 20 of such year, and with the return for  
5 October, November and December of a given year being due by  
6 January 20 of the following year.

7 If the retailer is otherwise required to file a monthly or  
8 quarterly return and if the retailer's average monthly tax  
9 liability with the Department does not exceed \$50, the  
10 Department may authorize his returns to be filed on an annual  
11 basis, with the return for a given year being due by January 20  
12 of the following year.

13 Such quarter annual and annual returns, as to form and  
14 substance, shall be subject to the same requirements as monthly  
15 returns.

16 Notwithstanding any other provision in this Act concerning  
17 the time within which a retailer may file his return, in the  
18 case of any retailer who ceases to engage in a kind of business  
19 which makes him responsible for filing returns under this Act,  
20 such retailer shall file a final return under this Act with the  
21 Department not more than one month after discontinuing such  
22 business.

23 Where the same person has more than one business registered  
24 with the Department under separate registrations under this  
25 Act, such person may not file each return that is due as a  
26 single return covering all such registered businesses, but  
27 shall file separate returns for each such registered business.

28 In addition, with respect to motor vehicles, watercraft,  
29 aircraft, and trailers that are required to be registered with  
30 an agency of this State, every retailer selling this kind of  
31 tangible personal property shall file, with the Department,  
32 upon a form to be prescribed and supplied by the Department, a  
33 separate return for each such item of tangible personal  
34 property which the retailer sells, except that if, in the same  
35 transaction, (i) a retailer of aircraft, watercraft, motor  
36 vehicles or trailers transfers more than one aircraft,

1 watercraft, motor vehicle or trailer to another aircraft,  
2 watercraft, motor vehicle retailer or trailer retailer for the  
3 purpose of resale or (ii) a retailer of aircraft, watercraft,  
4 motor vehicles, or trailers transfers more than one aircraft,  
5 watercraft, motor vehicle, or trailer to a purchaser for use as  
6 a qualifying rolling stock as provided in Section 2-5 of this  
7 Act, then that seller may report the transfer of all aircraft,  
8 watercraft, motor vehicles or trailers involved in that  
9 transaction to the Department on the same uniform  
10 invoice-transaction reporting return form. For purposes of  
11 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
12 watercraft as defined in Section 3-2 of the Boat Registration  
13 and Safety Act, a personal watercraft, or any boat equipped  
14 with an inboard motor.

15 Any retailer who sells only motor vehicles, watercraft,  
16 aircraft, or trailers that are required to be registered with  
17 an agency of this State, so that all retailers' occupation tax  
18 liability is required to be reported, and is reported, on such  
19 transaction reporting returns and who is not otherwise required  
20 to file monthly or quarterly returns, need not file monthly or  
21 quarterly returns. However, those retailers shall be required  
22 to file returns on an annual basis.

23 The transaction reporting return, in the case of motor  
24 vehicles or trailers that are required to be registered with an  
25 agency of this State, shall be the same document as the Uniform  
26 Invoice referred to in Section 5-402 of The Illinois Vehicle  
27 Code and must show the name and address of the seller; the name  
28 and address of the purchaser; the amount of the selling price  
29 including the amount allowed by the retailer for traded-in  
30 property, if any; the amount allowed by the retailer for the  
31 traded-in tangible personal property, if any, to the extent to  
32 which Section 1 of this Act allows an exemption for the value  
33 of traded-in property; the balance payable after deducting such  
34 trade-in allowance from the total selling price; the amount of  
35 tax due from the retailer with respect to such transaction; the  
36 amount of tax collected from the purchaser by the retailer on

1 such transaction (or satisfactory evidence that such tax is not  
2 due in that particular instance, if that is claimed to be the  
3 fact); the place and date of the sale; a sufficient  
4 identification of the property sold; such other information as  
5 is required in Section 5-402 of The Illinois Vehicle Code, and  
6 such other information as the Department may reasonably  
7 require.

8 The transaction reporting return in the case of watercraft  
9 or aircraft must show the name and address of the seller; the  
10 name and address of the purchaser; the amount of the selling  
11 price including the amount allowed by the retailer for  
12 traded-in property, if any; the amount allowed by the retailer  
13 for the traded-in tangible personal property, if any, to the  
14 extent to which Section 1 of this Act allows an exemption for  
15 the value of traded-in property; the balance payable after  
16 deducting such trade-in allowance from the total selling price;  
17 the amount of tax due from the retailer with respect to such  
18 transaction; the amount of tax collected from the purchaser by  
19 the retailer on such transaction (or satisfactory evidence that  
20 such tax is not due in that particular instance, if that is  
21 claimed to be the fact); the place and date of the sale, a  
22 sufficient identification of the property sold, and such other  
23 information as the Department may reasonably require.

24 Such transaction reporting return shall be filed not later  
25 than 20 days after the day of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner  
27 than that if he chooses to do so. The transaction reporting  
28 return and tax remittance or proof of exemption from the  
29 Illinois use tax may be transmitted to the Department by way of  
30 the State agency with which, or State officer with whom the  
31 tangible personal property must be titled or registered (if  
32 titling or registration is required) if the Department and such  
33 agency or State officer determine that this procedure will  
34 expedite the processing of applications for title or  
35 registration.

36 With each such transaction reporting return, the retailer

1 shall remit the proper amount of tax due (or shall submit  
2 satisfactory evidence that the sale is not taxable if that is  
3 the case), to the Department or its agents, whereupon the  
4 Department shall issue, in the purchaser's name, a use tax  
5 receipt (or a certificate of exemption if the Department is  
6 satisfied that the particular sale is tax exempt) which such  
7 purchaser may submit to the agency with which, or State officer  
8 with whom, he must title or register the tangible personal  
9 property that is involved (if titling or registration is  
10 required) in support of such purchaser's application for an  
11 Illinois certificate or other evidence of title or registration  
12 to such tangible personal property.

13 No retailer's failure or refusal to remit tax under this  
14 Act precludes a user, who has paid the proper tax to the  
15 retailer, from obtaining his certificate of title or other  
16 evidence of title or registration (if titling or registration  
17 is required) upon satisfying the Department that such user has  
18 paid the proper tax (if tax is due) to the retailer. The  
19 Department shall adopt appropriate rules to carry out the  
20 mandate of this paragraph.

21 If the user who would otherwise pay tax to the retailer  
22 wants the transaction reporting return filed and the payment of  
23 the tax or proof of exemption made to the Department before the  
24 retailer is willing to take these actions and such user has not  
25 paid the tax to the retailer, such user may certify to the fact  
26 of such delay by the retailer and may (upon the Department  
27 being satisfied of the truth of such certification) transmit  
28 the information required by the transaction reporting return  
29 and the remittance for tax or proof of exemption directly to  
30 the Department and obtain his tax receipt or exemption  
31 determination, in which event the transaction reporting return  
32 and tax remittance (if a tax payment was required) shall be  
33 credited by the Department to the proper retailer's account  
34 with the Department, but without the 2.1% or 1.75% discount  
35 provided for in this Section being allowed. When the user pays  
36 the tax directly to the Department, he shall pay the tax in the

1 same amount and in the same form in which it would be remitted  
2 if the tax had been remitted to the Department by the retailer.

3 Refunds made by the seller during the preceding return  
4 period to purchasers, on account of tangible personal property  
5 returned to the seller, shall be allowed as a deduction under  
6 subdivision 5 of his monthly or quarterly return, as the case  
7 may be, in case the seller had theretofore included the  
8 receipts from the sale of such tangible personal property in a  
9 return filed by him and had paid the tax imposed by this Act  
10 with respect to such receipts.

11 Where the seller is a corporation, the return filed on  
12 behalf of such corporation shall be signed by the president,  
13 vice-president, secretary or treasurer or by the properly  
14 accredited agent of such corporation.

15 Where the seller is a limited liability company, the return  
16 filed on behalf of the limited liability company shall be  
17 signed by a manager, member, or properly accredited agent of  
18 the limited liability company.

19 Except as provided in this Section, the retailer filing the  
20 return under this Section shall, at the time of filing such  
21 return, pay to the Department the amount of tax imposed by this  
22 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
23 on and after January 1, 1990, or \$5 per calendar year,  
24 whichever is greater, which is allowed to reimburse the  
25 retailer for the expenses incurred in keeping records,  
26 preparing and filing returns, remitting the tax and supplying  
27 data to the Department on request. Any prepayment made pursuant  
28 to Section 2d of this Act shall be included in the amount on  
29 which such 2.1% or 1.75% discount is computed. In the case of  
30 retailers who report and pay the tax on a transaction by  
31 transaction basis, as provided in this Section, such discount  
32 shall be taken with each such tax remittance instead of when  
33 such retailer files his periodic return.

34 Before October 1, 2000, if the taxpayer's average monthly  
35 tax liability to the Department under this Act, the Use Tax  
36 Act, the Service Occupation Tax Act, and the Service Use Tax

1 Act, excluding any liability for prepaid sales tax to be  
2 remitted in accordance with Section 2d of this Act, was \$10,000  
3 or more during the preceding 4 complete calendar quarters, he  
4 shall file a return with the Department each month by the 20th  
5 day of the month next following the month during which such tax  
6 liability is incurred and shall make payments to the Department  
7 on or before the 7th, 15th, 22nd and last day of the month  
8 during which such liability is incurred. On and after October  
9 1, 2000, if the taxpayer's average monthly tax liability to the  
10 Department under this Act, the Use Tax Act, the Service  
11 Occupation Tax Act, and the Service Use Tax Act, excluding any  
12 liability for prepaid sales tax to be remitted in accordance  
13 with Section 2d of this Act, was \$20,000 or more during the  
14 preceding 4 complete calendar quarters, he shall file a return  
15 with the Department each month by the 20th day of the month  
16 next following the month during which such tax liability is  
17 incurred and shall make payment to the Department on or before  
18 the 7th, 15th, 22nd and last day of the month during which such  
19 liability is incurred. If the month during which such tax  
20 liability is incurred began prior to January 1, 1985, each  
21 payment shall be in an amount equal to 1/4 of the taxpayer's  
22 actual liability for the month or an amount set by the  
23 Department not to exceed 1/4 of the average monthly liability  
24 of the taxpayer to the Department for the preceding 4 complete  
25 calendar quarters (excluding the month of highest liability and  
26 the month of lowest liability in such 4 quarter period). If the  
27 month during which such tax liability is incurred begins on or  
28 after January 1, 1985 and prior to January 1, 1987, each  
29 payment shall be in an amount equal to 22.5% of the taxpayer's  
30 actual liability for the month or 27.5% of the taxpayer's  
31 liability for the same calendar month of the preceding year. If  
32 the month during which such tax liability is incurred begins on  
33 or after January 1, 1987 and prior to January 1, 1988, each  
34 payment shall be in an amount equal to 22.5% of the taxpayer's  
35 actual liability for the month or 26.25% of the taxpayer's  
36 liability for the same calendar month of the preceding year. If

1 the month during which such tax liability is incurred begins on  
2 or after January 1, 1988, and prior to January 1, 1989, or  
3 begins on or after January 1, 1996, each payment shall be in an  
4 amount equal to 22.5% of the taxpayer's actual liability for  
5 the month or 25% of the taxpayer's liability for the same  
6 calendar month of the preceding year. If the month during which  
7 such tax liability is incurred begins on or after January 1,  
8 1989, and prior to January 1, 1996, each payment shall be in an  
9 amount equal to 22.5% of the taxpayer's actual liability for  
10 the month or 25% of the taxpayer's liability for the same  
11 calendar month of the preceding year or 100% of the taxpayer's  
12 actual liability for the quarter monthly reporting period. The  
13 amount of such quarter monthly payments shall be credited  
14 against the final tax liability of the taxpayer's return for  
15 that month. Before October 1, 2000, once applicable, the  
16 requirement of the making of quarter monthly payments to the  
17 Department by taxpayers having an average monthly tax liability  
18 of \$10,000 or more as determined in the manner provided above  
19 shall continue until such taxpayer's average monthly liability  
20 to the Department during the preceding 4 complete calendar  
21 quarters (excluding the month of highest liability and the  
22 month of lowest liability) is less than \$9,000, or until such  
23 taxpayer's average monthly liability to the Department as  
24 computed for each calendar quarter of the 4 preceding complete  
25 calendar quarter period is less than \$10,000. However, if a  
26 taxpayer can show the Department that a substantial change in  
27 the taxpayer's business has occurred which causes the taxpayer  
28 to anticipate that his average monthly tax liability for the  
29 reasonably foreseeable future will fall below the \$10,000  
30 threshold stated above, then such taxpayer may petition the  
31 Department for a change in such taxpayer's reporting status. On  
32 and after October 1, 2000, once applicable, the requirement of  
33 the making of quarter monthly payments to the Department by  
34 taxpayers having an average monthly tax liability of \$20,000 or  
35 more as determined in the manner provided above shall continue  
36 until such taxpayer's average monthly liability to the

1 Department during the preceding 4 complete calendar quarters  
2 (excluding the month of highest liability and the month of  
3 lowest liability) is less than \$19,000 or until such taxpayer's  
4 average monthly liability to the Department as computed for  
5 each calendar quarter of the 4 preceding complete calendar  
6 quarter period is less than \$20,000. However, if a taxpayer can  
7 show the Department that a substantial change in the taxpayer's  
8 business has occurred which causes the taxpayer to anticipate  
9 that his average monthly tax liability for the reasonably  
10 foreseeable future will fall below the \$20,000 threshold stated  
11 above, then such taxpayer may petition the Department for a  
12 change in such taxpayer's reporting status. The Department  
13 shall change such taxpayer's reporting status unless it finds  
14 that such change is seasonal in nature and not likely to be  
15 long term. If any such quarter monthly payment is not paid at  
16 the time or in the amount required by this Section, then the  
17 taxpayer shall be liable for penalties and interest on the  
18 difference between the minimum amount due as a payment and the  
19 amount of such quarter monthly payment actually and timely  
20 paid, except insofar as the taxpayer has previously made  
21 payments for that month to the Department in excess of the  
22 minimum payments previously due as provided in this Section.  
23 The Department shall make reasonable rules and regulations to  
24 govern the quarter monthly payment amount and quarter monthly  
25 payment dates for taxpayers who file on other than a calendar  
26 monthly basis.

27 The provisions of this paragraph apply before October 1,  
28 2001. Without regard to whether a taxpayer is required to make  
29 quarter monthly payments as specified above, any taxpayer who  
30 is required by Section 2d of this Act to collect and remit  
31 prepaid taxes and has collected prepaid taxes which average in  
32 excess of \$25,000 per month during the preceding 2 complete  
33 calendar quarters, shall file a return with the Department as  
34 required by Section 2f and shall make payments to the  
35 Department on or before the 7th, 15th, 22nd and last day of the  
36 month during which such liability is incurred. If the month

1 during which such tax liability is incurred began prior to the  
2 effective date of this amendatory Act of 1985, each payment  
3 shall be in an amount not less than 22.5% of the taxpayer's  
4 actual liability under Section 2d. If the month during which  
5 such tax liability is incurred begins on or after January 1,  
6 1986, each payment shall be in an amount equal to 22.5% of the  
7 taxpayer's actual liability for the month or 27.5% of the  
8 taxpayer's liability for the same calendar month of the  
9 preceding calendar year. If the month during which such tax  
10 liability is incurred begins on or after January 1, 1987, each  
11 payment shall be in an amount equal to 22.5% of the taxpayer's  
12 actual liability for the month or 26.25% of the taxpayer's  
13 liability for the same calendar month of the preceding year.  
14 The amount of such quarter monthly payments shall be credited  
15 against the final tax liability of the taxpayer's return for  
16 that month filed under this Section or Section 2f, as the case  
17 may be. Once applicable, the requirement of the making of  
18 quarter monthly payments to the Department pursuant to this  
19 paragraph shall continue until such taxpayer's average monthly  
20 prepaid tax collections during the preceding 2 complete  
21 calendar quarters is \$25,000 or less. If any such quarter  
22 monthly payment is not paid at the time or in the amount  
23 required, the taxpayer shall be liable for penalties and  
24 interest on such difference, except insofar as the taxpayer has  
25 previously made payments for that month in excess of the  
26 minimum payments previously due.

27 The provisions of this paragraph apply on and after October  
28 1, 2001. Without regard to whether a taxpayer is required to  
29 make quarter monthly payments as specified above, any taxpayer  
30 who is required by Section 2d of this Act to collect and remit  
31 prepaid taxes and has collected prepaid taxes that average in  
32 excess of \$20,000 per month during the preceding 4 complete  
33 calendar quarters shall file a return with the Department as  
34 required by Section 2f and shall make payments to the  
35 Department on or before the 7th, 15th, 22nd and last day of the  
36 month during which the liability is incurred. Each payment

1 shall be in an amount equal to 22.5% of the taxpayer's actual  
2 liability for the month or 25% of the taxpayer's liability for  
3 the same calendar month of the preceding year. The amount of  
4 the quarter monthly payments shall be credited against the  
5 final tax liability of the taxpayer's return for that month  
6 filed under this Section or Section 2f, as the case may be.  
7 Once applicable, the requirement of the making of quarter  
8 monthly payments to the Department pursuant to this paragraph  
9 shall continue until the taxpayer's average monthly prepaid tax  
10 collections during the preceding 4 complete calendar quarters  
11 (excluding the month of highest liability and the month of  
12 lowest liability) is less than \$19,000 or until such taxpayer's  
13 average monthly liability to the Department as computed for  
14 each calendar quarter of the 4 preceding complete calendar  
15 quarters is less than \$20,000. If any such quarter monthly  
16 payment is not paid at the time or in the amount required, the  
17 taxpayer shall be liable for penalties and interest on such  
18 difference, except insofar as the taxpayer has previously made  
19 payments for that month in excess of the minimum payments  
20 previously due.

21 If any payment provided for in this Section exceeds the  
22 taxpayer's liabilities under this Act, the Use Tax Act, the  
23 Service Occupation Tax Act and the Service Use Tax Act, as  
24 shown on an original monthly return, the Department shall, if  
25 requested by the taxpayer, issue to the taxpayer a credit  
26 memorandum no later than 30 days after the date of payment. The  
27 credit evidenced by such credit memorandum may be assigned by  
28 the taxpayer to a similar taxpayer under this Act, the Use Tax  
29 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
30 in accordance with reasonable rules and regulations to be  
31 prescribed by the Department. If no such request is made, the  
32 taxpayer may credit such excess payment against tax liability  
33 subsequently to be remitted to the Department under this Act,  
34 the Use Tax Act, the Service Occupation Tax Act or the Service  
35 Use Tax Act, in accordance with reasonable rules and  
36 regulations prescribed by the Department. If the Department

1 subsequently determined that all or any part of the credit  
2 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
3 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
4 of the difference between the credit taken and that actually  
5 due, and that taxpayer shall be liable for penalties and  
6 interest on such difference.

7 If a retailer of motor fuel is entitled to a credit under  
8 Section 2d of this Act which exceeds the taxpayer's liability  
9 to the Department under this Act for the month which the  
10 taxpayer is filing a return, the Department shall issue the  
11 taxpayer a credit memorandum for the excess.

12 Beginning January 1, 1990, each month the Department shall  
13 pay into the Local Government Tax Fund, a special fund in the  
14 State treasury which is hereby created, the net revenue  
15 realized for the preceding month from the 1% tax on sales of  
16 food for human consumption which is to be consumed off the  
17 premises where it is sold (other than alcoholic beverages, soft  
18 drinks and food which has been prepared for immediate  
19 consumption) and prescription and nonprescription medicines,  
20 drugs, medical appliances and insulin, urine testing  
21 materials, syringes and needles used by diabetics.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the County and Mass Transit District Fund, a special  
24 fund in the State treasury which is hereby created, 4% of the  
25 net revenue realized for the preceding month from the 6.25%  
26 general rate.

27 Beginning August 1, 2000, each month the Department shall  
28 pay into the County and Mass Transit District Fund 20% of the  
29 net revenue realized for the preceding month from the 1.25%  
30 rate on the selling price of motor fuel and gasohol.

31 Beginning January 1, 1990, each month the Department shall  
32 pay into the Local Government Tax Fund 16% of the net revenue  
33 realized for the preceding month from the 6.25% general rate on  
34 the selling price of tangible personal property.

35 Beginning August 1, 2000, each month the Department shall  
36 pay into the Local Government Tax Fund 80% of the net revenue

1 realized for the preceding month from the 1.25% rate on the  
 2 selling price of motor fuel and gasohol.

3 Of the remainder of the moneys received by the Department  
 4 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
 5 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
 6 and after July 1, 1989, 3.8% thereof shall be paid into the  
 7 Build Illinois Fund; provided, however, that if in any fiscal  
 8 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
 9 may be, of the moneys received by the Department and required  
 10 to be paid into the Build Illinois Fund pursuant to this Act,  
 11 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
 12 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
 13 being hereinafter called the "Tax Acts" and such aggregate of  
 14 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
 15 called the "Tax Act Amount", and (2) the amount transferred to  
 16 the Build Illinois Fund from the State and Local Sales Tax  
 17 Reform Fund shall be less than the Annual Specified Amount (as  
 18 hereinafter defined), an amount equal to the difference shall  
 19 be immediately paid into the Build Illinois Fund from other  
 20 moneys received by the Department pursuant to the Tax Acts; the  
 21 "Annual Specified Amount" means the amounts specified below for  
 22 fiscal years 1986 through 1993:

23	Fiscal Year	Annual Specified Amount
24	1986	\$54,800,000
25	1987	\$76,650,000
26	1988	\$80,480,000
27	1989	\$88,510,000
28	1990	\$115,330,000
29	1991	\$145,470,000
30	1992	\$182,730,000
31	1993	\$206,520,000;

32 and means the Certified Annual Debt Service Requirement (as  
 33 defined in Section 13 of the Build Illinois Bond Act) or the  
 34 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
 35 each fiscal year thereafter; and further provided, that if on  
 36 the last business day of any month the sum of (1) the Tax Act

1 Amount required to be deposited into the Build Illinois Bond  
2 Account in the Build Illinois Fund during such month and (2)  
3 the amount transferred to the Build Illinois Fund from the  
4 State and Local Sales Tax Reform Fund shall have been less than  
5 1/12 of the Annual Specified Amount, an amount equal to the  
6 difference shall be immediately paid into the Build Illinois  
7 Fund from other moneys received by the Department pursuant to  
8 the Tax Acts; and, further provided, that in no event shall the  
9 payments required under the preceding proviso result in  
10 aggregate payments into the Build Illinois Fund pursuant to  
11 this clause (b) for any fiscal year in excess of the greater of  
12 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
13 such fiscal year. The amounts payable into the Build Illinois  
14 Fund under clause (b) of the first sentence in this paragraph  
15 shall be payable only until such time as the aggregate amount  
16 on deposit under each trust indenture securing Bonds issued and  
17 outstanding pursuant to the Build Illinois Bond Act is  
18 sufficient, taking into account any future investment income,  
19 to fully provide, in accordance with such indenture, for the  
20 defeasance of or the payment of the principal of, premium, if  
21 any, and interest on the Bonds secured by such indenture and on  
22 any Bonds expected to be issued thereafter and all fees and  
23 costs payable with respect thereto, all as certified by the  
24 Director of the Bureau of the Budget (now Governor's Office of  
25 Management and Budget). If on the last business day of any  
26 month in which Bonds are outstanding pursuant to the Build  
27 Illinois Bond Act, the aggregate of moneys deposited in the  
28 Build Illinois Bond Account in the Build Illinois Fund in such  
29 month shall be less than the amount required to be transferred  
30 in such month from the Build Illinois Bond Account to the Build  
31 Illinois Bond Retirement and Interest Fund pursuant to Section  
32 13 of the Build Illinois Bond Act, an amount equal to such  
33 deficiency shall be immediately paid from other moneys received  
34 by the Department pursuant to the Tax Acts to the Build  
35 Illinois Fund; provided, however, that any amounts paid to the  
36 Build Illinois Fund in any fiscal year pursuant to this

1 sentence shall be deemed to constitute payments pursuant to  
 2 clause (b) of the first sentence of this paragraph and shall  
 3 reduce the amount otherwise payable for such fiscal year  
 4 pursuant to that clause (b). The moneys received by the  
 5 Department pursuant to this Act and required to be deposited  
 6 into the Build Illinois Fund are subject to the pledge, claim  
 7 and charge set forth in Section 12 of the Build Illinois Bond  
 8 Act.

9 Subject to payment of amounts into the Build Illinois Fund  
 10 as provided in the preceding paragraph or in any amendment  
 11 thereto hereafter enacted, the following specified monthly  
 12 installment of the amount requested in the certificate of the  
 13 Chairman of the Metropolitan Pier and Exposition Authority  
 14 provided under Section 8.25f of the State Finance Act, but not  
 15 in excess of sums designated as "Total Deposit", shall be  
 16 deposited in the aggregate from collections under Section 9 of  
 17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 18 9 of the Service Occupation Tax Act, and Section 3 of the  
 19 Retailers' Occupation Tax Act into the McCormick Place  
 20 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000
26	1997	64,000,000
27	1998	68,000,000
28	1999	71,000,000
29	2000	75,000,000
30	2001	80,000,000
31	2002	93,000,000
32	2003	99,000,000
33	2004	103,000,000
34	2005	108,000,000
35	2006	113,000,000

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023 and	275,000,000

18           each fiscal year  
19           thereafter that bonds  
20           are outstanding under  
21           Section 13.2 of the  
22           Metropolitan Pier and  
23           Exposition Authority Act,  
24           but not after fiscal year 2042.

25           Beginning July 20, 1993 and in each month of each fiscal  
26           year thereafter, one-eighth of the amount requested in the  
27           certificate of the Chairman of the Metropolitan Pier and  
28           Exposition Authority for that fiscal year, less the amount  
29           deposited into the McCormick Place Expansion Project Fund by  
30           the State Treasurer in the respective month under subsection  
31           (g) of Section 13 of the Metropolitan Pier and Exposition  
32           Authority Act, plus cumulative deficiencies in the deposits  
33           required under this Section for previous months and years,  
34           shall be deposited into the McCormick Place Expansion Project  
35           Fund, until the full amount requested for the fiscal year, but  
36           not in excess of the amount specified above as "Total Deposit",

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund  
3 and the McCormick Place Expansion Project Fund pursuant to the  
4 preceding paragraphs or in any amendments thereto hereafter  
5 enacted, beginning July 1, 1993, the Department shall each  
6 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
7 the net revenue realized for the preceding month from the 6.25%  
8 general rate on the selling price of tangible personal  
9 property.

10 Subject to payment of amounts into the Build Illinois Fund  
11 and the McCormick Place Expansion Project Fund pursuant to the  
12 preceding paragraphs or in any amendments thereto hereafter  
13 enacted, beginning with the receipt of the first report of  
14 taxes paid by an eligible business and continuing for a 25-year  
15 period, the Department shall each month pay into the Energy  
16 Infrastructure Fund 80% of the net revenue realized from the  
17 6.25% general rate on the selling price of Illinois-mined coal  
18 that was sold to an eligible business. For purposes of this  
19 paragraph, the term "eligible business" means a new electric  
20 generating facility certified pursuant to Section 605-332 of  
21 the Department of Commerce and Economic Opportunity ~~Community~~  
22 ~~Affairs~~ Law of the Civil Administrative Code of Illinois.

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, 75% thereof shall be paid into the State  
25 Treasury and 25% shall be reserved in a special account and  
26 used only for the transfer to the Common School Fund as part of  
27 the monthly transfer from the General Revenue Fund in  
28 accordance with Section 8a of the State Finance Act.

29 The Department may, upon separate written notice to a  
30 taxpayer, require the taxpayer to prepare and file with the  
31 Department on a form prescribed by the Department within not  
32 less than 60 days after receipt of the notice an annual  
33 information return for the tax year specified in the notice.  
34 Such annual return to the Department shall include a statement  
35 of gross receipts as shown by the retailer's last Federal  
36 income tax return. If the total receipts of the business as

1 reported in the Federal income tax return do not agree with the  
2 gross receipts reported to the Department of Revenue for the  
3 same period, the retailer shall attach to his annual return a  
4 schedule showing a reconciliation of the 2 amounts and the  
5 reasons for the difference. The retailer's annual return to the  
6 Department shall also disclose the cost of goods sold by the  
7 retailer during the year covered by such return, opening and  
8 closing inventories of such goods for such year, costs of goods  
9 used from stock or taken from stock and given away by the  
10 retailer during such year, payroll information of the  
11 retailer's business during such year and any additional  
12 reasonable information which the Department deems would be  
13 helpful in determining the accuracy of the monthly, quarterly  
14 or annual returns filed by such retailer as provided for in  
15 this Section.

16 If the annual information return required by this Section  
17 is not filed when and as required, the taxpayer shall be liable  
18 as follows:

19 (i) Until January 1, 1994, the taxpayer shall be liable  
20 for a penalty equal to 1/6 of 1% of the tax due from such  
21 taxpayer under this Act during the period to be covered by  
22 the annual return for each month or fraction of a month  
23 until such return is filed as required, the penalty to be  
24 assessed and collected in the same manner as any other  
25 penalty provided for in this Act.

26 (ii) On and after January 1, 1994, the taxpayer shall  
27 be liable for a penalty as described in Section 3-4 of the  
28 Uniform Penalty and Interest Act.

29 The chief executive officer, proprietor, owner or highest  
30 ranking manager shall sign the annual return to certify the  
31 accuracy of the information contained therein. Any person who  
32 willfully signs the annual return containing false or  
33 inaccurate information shall be guilty of perjury and punished  
34 accordingly. The annual return form prescribed by the  
35 Department shall include a warning that the person signing the  
36 return may be liable for perjury.

1           The provisions of this Section concerning the filing of an  
2 annual information return do not apply to a retailer who is not  
3 required to file an income tax return with the United States  
4 Government.

5           As soon as possible after the first day of each month, upon  
6 certification of the Department of Revenue, the Comptroller  
7 shall order transferred and the Treasurer shall transfer from  
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
9 equal to 1.7% of 80% of the net revenue realized under this Act  
10 for the second preceding month. Beginning April 1, 2000, this  
11 transfer is no longer required and shall not be made.

12           Net revenue realized for a month shall be the revenue  
13 collected by the State pursuant to this Act, less the amount  
14 paid out during that month as refunds to taxpayers for  
15 overpayment of liability.

16           For greater simplicity of administration, manufacturers,  
17 importers and wholesalers whose products are sold at retail in  
18 Illinois by numerous retailers, and who wish to do so, may  
19 assume the responsibility for accounting and paying to the  
20 Department all tax accruing under this Act with respect to such  
21 sales, if the retailers who are affected do not make written  
22 objection to the Department to this arrangement.

23           Any person who promotes, organizes, provides retail  
24 selling space for concessionaires or other types of sellers at  
25 the Illinois State Fair, DuQuoin State Fair, county fairs,  
26 local fairs, art shows, flea markets and similar exhibitions or  
27 events, including any transient merchant as defined by Section  
28 2 of the Transient Merchant Act of 1987, is required to file a  
29 report with the Department providing the name of the merchant's  
30 business, the name of the person or persons engaged in  
31 merchant's business, the permanent address and Illinois  
32 Retailers Occupation Tax Registration Number of the merchant,  
33 the dates and location of the event and other reasonable  
34 information that the Department may require. The report must be  
35 filed not later than the 20th day of the month next following  
36 the month during which the event with retail sales was held.

1 Any person who fails to file a report required by this Section  
2 commits a business offense and is subject to a fine not to  
3 exceed \$250.

4 Any person engaged in the business of selling tangible  
5 personal property at retail as a concessionaire or other type  
6 of seller at the Illinois State Fair, county fairs, art shows,  
7 flea markets and similar exhibitions or events, or any  
8 transient merchants, as defined by Section 2 of the Transient  
9 Merchant Act of 1987, may be required to make a daily report of  
10 the amount of such sales to the Department and to make a daily  
11 payment of the full amount of tax due. The Department shall  
12 impose this requirement when it finds that there is a  
13 significant risk of loss of revenue to the State at such an  
14 exhibition or event. Such a finding shall be based on evidence  
15 that a substantial number of concessionaires or other sellers  
16 who are not residents of Illinois will be engaging in the  
17 business of selling tangible personal property at retail at the  
18 exhibition or event, or other evidence of a significant risk of  
19 loss of revenue to the State. The Department shall notify  
20 concessionaires and other sellers affected by the imposition of  
21 this requirement. In the absence of notification by the  
22 Department, the concessionaires and other sellers shall file  
23 their returns as otherwise required in this Section.

24 (Source: P.A. 92-12, eff. 7-1-01; 92-16, eff. 6-28-01; 92-208,  
25 eff. 8-2-01; 92-484, eff. 8-23-01; 92-492, eff. 1-1-02; 92-600,  
26 eff. 6-28-02; 92-651, eff. 7-11-02; 93-22, eff. 6-20-03; 93-24,  
27 eff. 6-20-03; revised 10-15-03.)

28 Section 10. The Liquor Control Act of 1934 is amended by  
29 changing Sections 7-5 and 7-6 as follows:

30 (235 ILCS 5/7-5) (from Ch. 43, par. 149)

31 Sec. 7-5. The local liquor control commissioner may revoke  
32 or suspend any license issued by him if he determines that the  
33 licensee has violated any of the provisions of this Act or of  
34 any valid ordinance or resolution enacted by the particular

1 city council, president, or board of trustees or county board  
2 (as the case may be) or any applicable rule or regulations  
3 established by the local liquor control commissioner or the  
4 State commission which is not inconsistent with law. Upon  
5 notification by the Illinois Department of Revenue, the State  
6 Commission, in accordance with Section 3-12, may fine a  
7 licensee or suspend or ~~shall~~ revoke any license issued by the  
8 State Commission ~~it~~ if the licensee has violated the provisions  
9 of Section 3 of the Retailers' Occupation Tax Act. In addition  
10 to the suspension, the local liquor control commissioner in any  
11 county or municipality may levy a fine on the licensee for such  
12 violations. The fine imposed shall not exceed \$1000 for a first  
13 violation within a 12-month period, \$1,500 for a second  
14 violation within a 12-month period, and \$2,500 for a third or  
15 subsequent violation within a 12-month period. Each day on  
16 which a violation continues shall constitute a separate  
17 violation. Not more than \$15,000 in fines under this Section  
18 may be imposed against any licensee during the period of his  
19 license. Proceeds from such fines shall be paid into the  
20 general corporate fund of the county or municipal treasury, as  
21 the case may be.

22 However, no such license shall be so revoked or suspended  
23 and no licensee shall be fined except after a public hearing by  
24 the local liquor control commissioner with a 3 day written  
25 notice to the licensee affording the licensee an opportunity to  
26 appear and defend. All such hearings shall be open to the  
27 public and the local liquor control commissioner shall reduce  
28 all evidence to writing and shall maintain an official record  
29 of the proceedings. If the local liquor control commissioner  
30 has reason to believe that any continued operation of a  
31 particular licensed premises will immediately threaten the  
32 welfare of the community he may, upon the issuance of a written  
33 order stating the reason for such conclusion and without notice  
34 or hearing order the licensed premises closed for not more than  
35 7 days, giving the licensee an opportunity to be heard during  
36 that period, except that if such licensee shall also be engaged

1 in the conduct of another business or businesses on the  
2 licensed premises such order shall not be applicable to such  
3 other business or businesses.

4 The local liquor control commissioner shall within 5 days  
5 after such hearing, if he determines after such hearing that  
6 the license should be revoked or suspended or that the licensee  
7 should be fined, state the reason or reasons for such  
8 determination in a written order, and either the amount of the  
9 fine, the period of suspension, or that the license has been  
10 revoked, and shall serve a copy of such order within the 5 days  
11 upon the licensee.

12 If the premises for which the license was issued are  
13 located outside of a city, village or incorporated town having  
14 a population of 500,000 or more inhabitants, the licensee after  
15 the receipt of such order of suspension or revocation shall  
16 have the privilege within a period of 20 days after the receipt  
17 of such order of suspension or revocation of appealing the  
18 order to the State commission for a decision sustaining,  
19 reversing or modifying the order of the local liquor control  
20 commissioner. If the State commission affirms the local  
21 commissioner's order to suspend or revoke the license at the  
22 first hearing, the appellant shall cease to engage in the  
23 business for which the license was issued, until the local  
24 commissioner's order is terminated by its own provisions or  
25 reversed upon rehearing or by the courts.

26 If the premises for which the license was issued are  
27 located within a city, village or incorporated town having a  
28 population of 500,000 or more inhabitants, the licensee shall  
29 have the privilege, within a period of 20 days after the  
30 receipt of such order of fine, suspension or revocation, of  
31 appealing the order to the local license appeal commission and  
32 upon the filing of such an appeal by the licensee the license  
33 appeal commission shall determine the appeal upon certified  
34 record of proceedings of the local liquor commissioner in  
35 accordance with the provisions of Section 7-9. Within 30 days  
36 after such appeal was heard the license appeal commission shall

1 render a decision sustaining or reversing the order of the  
2 local liquor control commissioner.

3 (Source: P.A. 93-22, eff. 6-20-03.)

4 (235 ILCS 5/7-6) (from Ch. 43, par. 150)

5 Sec. 7-6. All proceedings for the revocation or suspension  
6 of licenses of manufacturers, distributors, importing  
7 distributors, non-resident dealers, foreign importers,  
8 non-beverage users, railroads, airplanes and boats shall be  
9 before the State Commission. All such proceedings and all  
10 proceedings for the revocation or suspension of a retailer's  
11 license before the State commission shall be in accordance with  
12 rules and regulations established by it not inconsistent with  
13 law. However, no such license shall be so revoked or suspended  
14 except after a hearing by the State commission with reasonable  
15 notice to the licensee served by registered or certified mail  
16 with return receipt requested at least 10 days prior to the  
17 hearings at the last known place of business of the licensee  
18 and after an opportunity to appear and defend. Such notice  
19 shall specify the time and place of the hearing, the nature of  
20 the charges, the specific provisions of the Act and rules  
21 violated, and the specific facts supporting the charges or  
22 violation. The findings of the Commission shall be predicated  
23 upon competent evidence. The revocation of a local license  
24 shall automatically result in the revocation of a State  
25 license. Upon notification by the Illinois Department of  
26 Revenue, the State Commission, in accordance with Section 3-12,  
27 may fine a licensee or suspend or ~~shall~~ revoke any license  
28 issued by the State Commission ~~it~~ if the licensee has violated  
29 the provisions of Section 3 of the Retailers' Occupation Tax  
30 Act. All procedures for the suspension or revocation of a  
31 license, as enumerated above, are applicable to the levying of  
32 fines for violations of this Act or any rule or regulation  
33 issued pursuant thereto.

34 (Source: P.A. 93-22, eff. 6-20-03.)

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.